REMARKS

This responds to the Office Action dated December 31, 2007.

Claims 1-24 are amended. No claims are canceled. No claims are added. As a result, claims 1-24 are now pending in this application.

Request for Telephonic Interview

Applicant's representative, Edward Sandor, respectfully requests a telephonic interview with the Examiner upon receipt of this response, in order to carry out telephonic prosecution of this patent application to mutually facilitate the examination. Applicant's representative, Edward Sandor, can be reached by telephone at 612-371-2174.

Information Disclosure Statement

Applicant submitted an Information Disclosure Statement and a 1449 Form on September 28, 2007. The last page of the Form 1449 was not initialed. Applicant respectfully requests that initialed copies of the 1449 Forms be returned to Applicant's Representatives to indicate that the cited references have been considered by the Examiner.

§103 Rejection of the Claims

Claims 1-24 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Harry J. Maue ("How to Control Your Company's Legal Costs") in view of Walker (U.S. Patent No. 5,970,478) and in further view of Yilek ("Interest and Late Charges: How to Charge Clients"). Applicant respectfully traverses.

Applicant cannot find in the cited portions of these references any disclosure, teaching, or suggestion of determining a separate charge in relation to *each* respective out-of-pocket cost, as currently recited or incorporated in claims 1-24. Further, Applicant cannot find in the cited portions of these references any disclosure, teaching, or suggestion of determining a separate charge prior to invoicing the client for an out-of-pocket cost, as currently recited or incorporated in claims 1-24. Instead, Maue teaches that a client should limit and prohibit practices in relation to expense items incurred by a law firm, teaching away from the present claims. Walker makes no mention of a separate charge in relation to each of a plurality of out-of-pocket costs. And

although Yilek teaches a law firm charging a client interest or late charges, the reference does not address out-of-pocket charges for one or more clients of a law firm, a separate charge for each respective out-of-pocket costs, or determining a separate charge prior to invoicing a client for an out-of-pocket cost.

Because all elements of claims 1-24 are not disclosed, taught, or suggested in the cited portions of the cited references, and because the references actually teach away from such a combination, Applicant respectfully submits that no *prima facie* case of obviousness presently exists with respect to these claims. Accordingly, Applicant respectfully requests withdrawal of this basis of rejection of the claims.

Reservation of Rights

In the interest of clarity and brevity, Applicant may not have equally addressed every assertion made in the Office Action, however, this does not constitute any admission or acquiescence. Applicant reserves all rights not exercised in connection with this response, such as the right to challenge or rebut any tacit or explicit characterization of any reference or of any of the present claims, the right to challenge or rebut any asserted factual or legal basis of any of the rejections, the right to swear behind any cited reference such as provided under 37 C.F.R. § 1.131 or otherwise, or the right to assert co-ownership of any cited reference. Applicant does not admit that any of the cited references or any other references of record are relevant to the present claims, or that they constitute prior art. To the extent that any rejection or assertion is based upon the Examiner's personal knowledge, rather than any objective evidence of record as manifested by a cited prior art reference, Applicant timely objects to such reliance on Official Notice, and reserves all rights to request that the Examiner provide a reference or affidavit in support of such assertion, as required by MPEP § 2144.03. Applicant reserves all rights to pursue any cancelled claims in a subsequent patent application claiming the benefit of priority of the present patent application, and to request rejoinder of any withdrawn claim, as required by MPEP § 821.04.

Filing Date: July 20, 2004
Title: LAW FIRM ACCOUNTING SYSTEM AND METHOD FOR PROCESSING SEPARATE CHARGES FOR OUT-OF-POCKET COSTS

CONCLUSION

Applicant respectfully submits that the claims are in condition for allowance, and notification to that effect is earnestly requested. The Examiner is invited to telephone Applicant's attorney at (612) 371-2174 to facilitate prosecution of this application.

If necessary, please charge any additional fees or credit overpayment to Deposit Account No. 19-0743.

Respectfully submitted,

SCHWEGMAN, LUNDBERG & WOESSNER, P.A.

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Date 3/27/08 By

Edward J. Sandor Reg. No. 60,826

CERTIFICATE UNDER 37 CFR 1.8: The undersigned hereby certifies that this correspondence is being filed using the USPTO's electronic filing system EFS-Web, and is addressed to: Mail Stop RCE, Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on this

27 day of March 2008. John O. G. St. W. W. Lall

Signature

Name